IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

I.T.R No.148 of 1995
Date of decision:13.11.2006

The Commissioner of Income Tax, Amritsar ...Petitioner

Versus

M/S Embrocia Farms Pvt. Ltd. Gurdaspur

...Respondent

CORAM: HON'BLE MR.JUSTICE ADARSH KUMAR GOEL
HON'BLE MR.JUSTICE RAJESH BINDAL

Present: Dr.N.L.Sharda, Advocate for the Revenue.

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JUDGMENT

Following question of law has been referred for opinion of this Court by the Income Tax Appellate Tribunal, Amritsar Bench, Amritsar arising out of its order dated 23.9.1994 passed in I.T.A.Nos.1436/ASR/1989, in respect of the assessment year 1988-89.

> "Whether on the facts and in the circumstance of the case, the Hon'ble Tribunal was justified in law in holding that the assessee is entitled to deduction under Section 80-J of the Income-tax Act,1961?"

Learned counsel for the Revenue points out that the issue has been gone into by this Court in **The Commission of Income Tax, Patiala Vs. M/S Bee Pee Poultries, Barnala, ITR No.70 of 1999** decided on 19.9.2006 and the question has been answered in favour of the Revenue and against the assessee.

In view of the judgment of this Court referred to above, the question referred is answered in favour of the Revenue and against the assessee.

The reference is disposed of.

(Adarsh Kumar Goel)
Judge

November13, 2006 **(Rajesh Bindal)**
Pka **Judge**